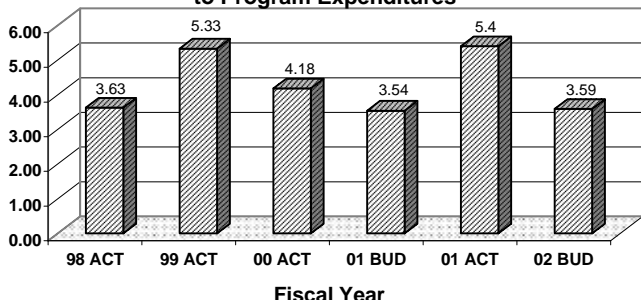


PROGRAM MEASURES

PROGRAM:		PROGRAM ELEMENT:					
Transfer Tax/Public Advocate (including Recordation Tax in FY02)							
PROGRAM MISSION:							
To provide timely and accurate processing, calculation, and recording of real property transfers; collection of transfer and recordation taxes; independent review of State-determined property tax assessment valuations for fairness and accuracy; and proactive, effective appeals, when appropriate							
COMMUNITY OUTCOMES SUPPORTED:							
• Ensure high value for tax dollars							
• Ensure accountability							
• Insist upon customer satisfaction							
PROGRAM MEASURES		98 ACT	99 ACT	00 ACT	01 BUD	01 ACT	02 BUD
Outcomes/Results:							
First-year revenue increase from successful Public Advocate appeals (\$000) ^a		1,402	2,099	1,775	1,500	2,451	1,700
Ratio of first-year appeal revenues to Transfer Tax/Public Advocate expenditures ^{a,e}		3.63:1	5.33:1	4.18:1	3.54:1	5.40:1	3.59:1
Service Quality:							
Estimated percentage of "simple" deeds processed within one day ^b		100	100	90	100	90	NA
Efficiency:							
Transfer taxes collected per dollar of program expenditures (\$) ^c		128	142	152	138	128	127
Transfer taxes collected per program workyear (\$000) ^c		8,143	9,044	9,962	8,319	8,319	8,004
Recordation taxes collected per dollar of program expenditures (\$) ^c		NA	NA	NA	NA	NA	92
Recordation taxes collected per program workyear (\$000) ^c		NA	NA	NA	NA	NA	4,950
Outputs/Workload:							
Taxable transfer tax transactions ^c		17,938	21,380	22,659	20,781	20,781	20,890
Non-taxable transfer tax transactions		6,241	7,073	6,481	6,500	6,500	6,500
Total transfer taxes collected (\$000) ^c		52,929	58,787	64,751	58,230	58,230	60,030
Total recordation taxes collected (\$000) ^{c,d}		30,041	34,223	35,020	32,610	32,610	34,650
Inputs:							
Personnel expenditures for Transfer Tax/Public Advocate (\$000) ^e		413	415	425	423	454	474
Workyears for Transfer Tax/Public Advocate ^e		6.5	6.5	6.5	7.0	7.0	7.5
Personnel expenditures for Recordation Tax (\$000) ^{d,e}		NA	NA	NA	NA	11	375
Workyears for Recordation Tax ^{d,e}		NA	NA	NA	NA	0.6	7.0
Notes:							
^a The change in the ratio of first-year appeal revenues to Transfer Tax/Public Advocate expenditures in FY02 is due to increased staffing costs to ensure timely service. FY02 first year revenues are expected to return to levels consistent with results prior to FY01 because real estate assessment increases are expected to level off.							
^b FY00 and FY01 actuals for simple deeds processed in one day fell short because of continued staffing difficulties. FY02 estimates are unknown because of the impact that the large volume of recordation tax transactions is having on overall program productivity.							
^c FY01 budgeted figures are based on expectations that the real estate market will moderate. Updated forecasts for FY02 will be included during the scheduled Spending Affordability Guidelines process. FY01 results will be revised following completion of the County Council Independent Auditor's review of the FY01 Comprehensive Annual Financial Report.							
^d Beginning in FY02, the County assumed responsibility for collection of the Recordation Tax, which was formerly performed by the Clerk of the Circuit Court in exchange for a three percent administrative fee. This change is expected to net over \$700,000 in new revenue since the cost of the County performing the function is far less than three percent of the Recordation Taxes collected. FY98 to FY01 Recordation Taxes collected reflect the net amount after accounting for the three percent fee, while FY02 reflects the gross Recordation Taxes to be collected.							
^e Program expenditures include only personnel costs. Operating expenses are included under Administration. FY98 - FY02 reflect budgeted workyears. Staff for the recordation tax were hired in June 2001 to begin training for the July 2, 2001 start date.							
EXPLANATION:		Ratio of First-Year Appeal Revenues to Program Expenditures					
The Public Advocate portion of this program monitors property tax assessments determined by the State Department of Assessments and Taxation. The County appeals assessments that, due to the State's valuation, may impose an unfair burden on other taxpayers. While results may vary from year to year, the first-year revenue increase from the program far exceeds the cost of conducting the appeals.							
PROGRAM PARTNERS IN SUPPORT OF OUTCOMES:		State Department of Assessments and Taxation.					
MAJOR RELATED PLANS AND GUIDELINES:							